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IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF OREGON

RICHARD P. ARMSTRONG,	)	
	)	
Plaintiff,	)	
	)	Civil No. 07-1485-TC
v.	)	
	)	ORDER
MICHAEL J. ASTRUE, Commissioner	)	
of Social Security,	)	
	)	
Defendant.	)	
_____	)	

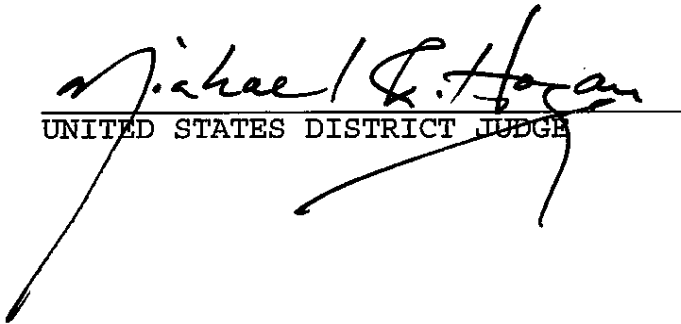
Magistrate Judge Thomas M. Coffin filed Findings and Recommendation on November 24, 2008, in the above entitled case. The matter is now before me pursuant to 28 U.S.C. § 636(b)(1)(B) and Fed. R. Civ. P. 72(b). When either party objects to any portion of a magistrate judge's Findings and Recommendation, the district court must make a de novo determination of that portion of the magistrate judge's report. See 28 U.S.C. § 636(b)(1); McDonnell Douglas Corp. v. Commodore Business Machines, Inc., 656 F.2d 1309, 1313 (9th Cir. 1981), cert. denied, 455 U.S. 920 (1982).

Plaintiff has timely filed objections. I have, therefore, given de novo review of Magistrate Judge Coffin's rulings.

I find no error. Accordingly, I ADOPT Magistrate Judge Coffin's Findings and Recommendation filed November 24, 2008, in its entirety. Defendant's motion to dismiss for lack of subject matter jurisdiction (#6) is allowed and this action is dismissed.

IT IS SO ORDERED.

DATED this 8<sup>th</sup> day of Jan., 2009.

  
UNITED STATES DISTRICT JUDGE